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MISSOURI INSURANCE TAXES FOR CALENDAR YEAR 2004
DUE MARCH 1, 2005

CHAPTER 380 MISSOURI MUTUAL COMPANIES

STATE OF MISSOURI
DEPARTMENT OF INSURANCE
P.O. BOX 690
JEFFERSON CITY, MISSOURI 65102-0690

NAME OF COMPANY
MAILING ADDRESS
NAIC NUMBER (GROUP-COMPANY) OR MDI NUMBER

INSTRUCTIONS

RECEIPTS MUST ACCOMPANY the tax return on March 1st. When no receipt accompanies the tax return, SUCH AMOUNT WILL NOT BE ALLOWED as a credit against premium tax. Send copies of the Certificate of Contribution for Missouri guaranty association assessments, paid billings for property tax, cancelled checks for registration fees, the Economic and Community Development approved applications for Neighborhood assistance credits, Infrastructure, Low Income Housing, and New Business Facility credits, and other credits, MO Insurance Department company invoices for examination fee credit. **If no receipts** accompany the tax return on March 1, AMOUNTS WILL BE DISALLOWED. To receive credit for the disallowed amounts you must send appropriate receipts to the Missouri Department of Insurance. Claims for refunds must be filed with the Director of the Missouri Department of Revenue per section 136.035 RSMo.

Tax returns are DUE on March 1. **No authority** exists for granting an extension of time for filing return or for payment of tax. No authority exists for waiving the 25% of the prior year's tax due each quarter.

Missouri statutes require quarterly payment of premium, workers' compensation, and retaliatory taxes. The quarterly payments are required to be 25% of the prior year's tax. Quarterly payments will be due on March 1, June 1, September 1 and December 1, and a fifth reconciling payment will be made in the following year. You will receive a notice of assessment of 2005 quarterly tax from the Department of Revenue for these dates.

Be sure you have included your 9-digit NAIC number on the premium tax return and on all quarterly assessment forms.

The annual premium tax return may be mailed separately from the annual financial statement to P. O. Box 690, Jefferson City, MO 65102-0690. Only one copy of the tax return is needed; you do not need to file a copy with the Department of Revenue.

If you have any questions concerning your premium tax return, please telephone 573-522-2563 or 573-526-4986.

Claims for refund of overpayments of tax must be filed with the Department of Revenue pursuant to 136.035 RSMo.

Checks should NOT be sent with the tax return. The March 1 quarterly payment for 2005 should be sent to the Missouri Department of Revenue, Post Office Box 898, Jefferson City, Missouri 65105-0898.

You will receive an invoice for the 2005 Annual Renewal fee approximately July 1st. Do NOT include this amount with your tax payment.

NAME OF PRESIDENT	NAME OF SECRETARY
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being duly sworn, on oath say that they are the PRESIDENT and the SECRETARY, respectively of the _____ and
that the attached is a true, full and correct statement of Missouri Direct premiums received during the year of 2004, and include all policies and premiums wherever written covering property and interest in the State of Missouri without deductions except as therein set forth and the amount of all taxes, license fees, assessments and all other obligations due and/or paid to the respective states, and of Missouri credits for the stated year.

SIGNATURE OF PRESIDENT	SIGNATURE OF SECRETARY
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NOTARY PUBLIC EMBOSSER OR BLACK INK RUBBER STAMP SEAL	STATE OF	COUNTY (OR CITY OF ST. LOUIS)
	SUBSCRIBED AND SWORN BEFORE ME, THIS	
	DAY OF	YEAR
	USE RUBBER STAMP IN CLEAR AREA BELOW.	
	NOTARY PUBLIC SIGNATURE	MY COMMISSION EXPIRES
	NOTARY PUBLIC NAME (TYPED OR PRINTED)	

NAIC NO

COMPANY NAME

ATTACH a copy of your annual statement page 2, Premium/Assessment Page, MO 375-0437.

Report all Missouri direct premiums or assessments received, whether in cash or in note, during the year ending on the 31st day of December. Include all so-called premium deposits, membership fees, service and finance charges.

Missouri does tax commission retained by agents. This must be included with your direct premiums written.

1. Total Direct Premiums or Assessments to Agree with Missouri Premium/Assessment page of your Annual Statement (Column 1)			\$	_____
a. Plus Finance, Service or other carrying charges			\$	_____
b. Less Dividends Paid or Credited or Refunds (Column 3)			\$	_____
c. Less Federally Reinsured Multiple Peril Crop Insurance			\$	_____
d. Less first \$1,000,000 exempted premium/assessment			\$	_____
Net Premiums/Assessments Subject to Taxation			\$	_____
2. Amount of Premium/Assessments Written between \$1,000,000 and \$5,000,000			\$	_____
3. Tax at 1% of line 2			\$	_____
4. Amount of Premium/Assessments Written in Excess of \$5,000,000			\$	_____
5. Tax at 2% of line 4			\$	_____
6. Missouri Premium Tax (Total of Lines 3 and 5)			\$	_____
7. Credit allowed. Photo-copies of receipts/cancelled checks must be attached to tax return.			Total Credit Available For Current Year	Amount Deducted On This Return
a. Income Tax (148.400 RSMo)				\$ _____
b. Franchise Tax (148.400 RSMo)				\$ _____
c. Examination Fees (148.400 RSMo)			\$ _____	\$ _____
d. Registration Fees (148.400 RSMo)				\$ _____
e. Examination Fee Carryover (148.400 RSMo)				\$ _____
f. Personal Property Tax (148.400 RSMo)				\$ _____
g. Missouri P & C Guaranty Association Credit (375.774 RSMo)				\$ _____
h. Affordable Housing (32.111 RSMo)			\$ _____	\$ _____
i. Neighborhood Development (32.105 RSMo)			\$ _____	\$ _____
j. Neighborhood Assistance (32.115 RSMo)			\$ _____	\$ _____
k. Infrastructure Development (100.286 RSMo)			\$ _____	\$ _____
l. Development and Reserve (100.286 RSMo)			\$ _____	\$ _____
m. Export Finance Funds (100.286 RSMo)			\$ _____	\$ _____
n. BUILD Business Development (100.850 RSMo)			\$ _____	\$ _____
o. Mo Bonds Guarantee (100.297 RSMo)			\$ _____	\$ _____
p. New or Expanded Business Facility (135.110 RSMo)			\$ _____	\$ _____
q. Enterprise Zone/Urban Redevelopment (135.200 RSMo)			\$ _____	\$ _____
r. Special Needs Child (135.327 RSMo)			\$ _____	\$ _____
s. Low Income Housing (135.352 RSMo)			\$ _____	\$ _____
t. Small Business Investment (135.403 RSMo)			\$ _____	\$ _____
u. Youth Opportunities (135.460 RSMo)			\$ _____	\$ _____
v. CAPCO Investment (135.500 RSMo)			\$ _____	\$ _____
w. Neighborhood Preservation (135.535 RSMo)			\$ _____	\$ _____
x. Rebuilding Communities (135.535 RSMo)			\$ _____	\$ _____
y. Transportation Development (135.545 RSMo)			\$ _____	\$ _____
z. Domestic Violence Shelters (135.550 RSMo)			\$ _____	\$ _____
aa. Maternity Home Facilities (135.600 RSMo)			\$ _____	\$ _____
bb. Film Production Investment (135.700 RSMo)			\$ _____	\$ _____
cc. Historic Structure Rehabilitation (253.557 RSMo)			\$ _____	\$ _____
dd. Seed Capital/Innovations Investment (348.302 RSMo)			\$ _____	\$ _____
ee. Agricultural Utilization (348.430 RSMo)			\$ _____	\$ _____
ff. New Generation Cooperative Incentive (348.432 RSMo)			\$ _____	\$ _____
gg. Redevelopment/Jobs Investment (447.708 RSMo)			\$ _____	\$ _____
hh. Remediation (447.708 RSMo)			\$ _____	\$ _____
ii. Demolition (447.708 RSMo)			\$ _____	\$ _____
jj. Small Business Incubator (620.495 RSMo)			\$ _____	\$ _____
kk. New Enterprise Creation (620.650 RSMo)			\$ _____	\$ _____
ll. Qualified Research (620.1039 RSMo)			\$ _____	\$ _____
mm. Skills Development/Individual Job Training (620.1440 RSMo)			\$ _____	\$ _____
nn. Mature Worker Childcare (620.1560 RSMo)			\$ _____	\$ _____
8. Net Missouri tax due (Round to nearest whole dollar)				\$ _____
9. 2004 Quarterly Premium Tax Prepayments Made:			\$ _____	

NAIC NO.
COMPANY NAME

CREDITS FOR GUARANTY ASSOCIATION ASSESSMENTS

Credits for Missouri Property and Casualty Insurance Guaranty Association assessments begin the year after the year of assessment. Credits are 33 1/3% for three years.

Please complete the following information to support the credit amount shown on line 7g for premium tax credit.

ASSESSMENT YEAR	ASSESSMENT AMOUNT	PERCENT	CREDIT
2001		33.2%*	
2002		33.4%	
2003		33.4%	
TOTAL			
* <u>LESSER</u> OF 33.4% OR REMAINING BALANCE			

PREMIUM TAX RETURN CHECK LIST

The following items should be included with your 2004 premium tax return, which is due March 1, 2005. If receipts and/or canceled checks are not included for the credit(s) you claim on your Premium Tax Return the credit(s) will be disallowed.

- ☐ Bar Codes for the premium tax return.
- ☐ A copy of the Annual Statement Page 2.
- ☐ Copies of receipt(s) and canceled check(s) for any exam fees taken as a credit.
- ☐ Copy of a receipt and/or copy of canceled check used to pay 2004 registration fee. Do not send a check for \$45.00 to the Missouri Department of Insurance. This \$45.00 fee is due April 15th each year and is payable to the Missouri Secretary of the State. Late payment penalties are not allowed to be included in the credit taken on the return. If you have any questions regarding the filing and payment of your annual registration report/fee you can contact the Missouri Secretary of State's Office at (573) 751-2300.
- ☐ Copies of paid personal property tax receipt(s) or tax billing(s) with supporting canceled check copy(s) showing date paid for any personal property tax taken as a credit.
- ☐ Copies of Certificates of Contribution for any MO Guaranty Association credit(s) taken. List the credits under the appropriate years and types on the premium tax return page labeled Credits for Guaranty Association Assessments.
- ☐ Copies of spreadsheet showing partners, K-1's, eligibility statements, form 8609's and Schedule A's must be submitted to take the Low Income Housing Credit on your Premium Tax return. If information is not complete with signatures the credit will be disallowed.
- ☐ Copies of receipt(s) and canceled check(s) for any other credit(s) taken on the premium tax return.
- ☐ Copies of receipt(s) and canceled check(s) for amounts in MO column of the retaliatory Comparison page

NAIC NO.

COMPANY NAME

Staple a copy of your page 2 of your annual statement form and your receipts following this page.

RECEIPT SCHEDULE

Attach the following receipt schedule to copies of receipts in order to support credits taken for items shown at line 7 on page 2.

<u>DATE PAID</u>	<u>PAYEE</u>	<u>AMOUNT PAID</u>
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